



IPW

**REVOCATION OF POWER OF
ATTORNEY WITH
NEW POWER OF ATTORNEY
CHANGE OF CORRESPONDENCE ADDRESS
AND
STATEMENT UNDER 37 CFR 3.73(b)**

PTO/SB/82
Application Number: 10/523,966
Filing Date: October 6, 2005
First Named Inventor: Shmuel Ben Muvhar
Art Unit: 3731
Examiner Name: NEAL, TIMOTHY J
Attorney Docket Number: 34922
(Previously:276/04389)

Commissioner for Patents
P. O. Box 1450
Alexandria, Virginia 22313-1450

Sir:

I hereby revoke all previous powers of attorney given in the above-identified application, and appoint the following agent to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

Martin D. MOYNIHAN Registration No. 40,338

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I am the:

Applicant/Inventor
 Assignee of record of the entire interest.

Statement under 37 CFR 3.73(b):

Neovasc Medical Ltd., a corporation, is the owner of the entire right, title, and interest in the above-identified application by virtue of an assignment from the inventor(s), the assignment being recorded in the USPTO at Reel 016854, Frame 0620. The undersigned is authorized to act on behalf of the assignee.

I, the undersigned, am empowered to act on behalf of the Assignee. Acting on behalf of the Assignee, I have reviewed all the documents in the chain of title of the patent application identified above and, to the best of my knowledge and belief, title is in the Assignee identified above.

Neovasc Medical Ltd.

Signature : Avi Molcho
Name : Avi Molcho
Capacity : CFO
Date : 16.09.2007